UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MASSACHUSETTS

DAVID MAZZA,)
Plaintiff)
v.) C.A. NO. 04-30020-MAP
VERIZON SICKNESS AND ACCIDENT)
DISABILITY BENEFIT PLAN FOR)
NEW ENGLAND ASSOCIATES, ET AL)
Defendants)

MEMORANDUM AND ORDER REGARDING
REPORT AND RECOMMENDATION WITH REGARD TO
PARTIES' CROSS-MOTIONS FOR SUMMARY JUDGMENT
(Docket Nos. 26, 29 & 35)

January 20, 2006

PONSOR, D.J.

This is an action pursuant to the Employee Retirement
Income Security Act ("ERISA"), in which Plaintiff claims
that his employer and its benefit plan arbitrarily and
capriciously denied his claim for benefits. The parties
filed Cross-motions for Summary Judgment which were referred
to Magistrate Judge Kenneth P. Neiman for Report and
Recommendation.

On December 22, 2005, Judge Neiman issued his Report and Recommendation, to the effect that Defendants' motion be allowed and Plaintiff's motion be denied. Footnote 5 to the Report and Recommendation put the parties on notice of their obligation, if they objected, to file any objection in writing within ten days of receipt. Despite this

admonition, neither party has filed any objection to this Report and Recommendation

The court has reviewed the Report and Recommendation and considered the parties' cross-motions de novo. Based upon the cogency of the Magistrate Judge's analysis of the issues, with which this court entirely agrees, and the fact that no timely objection has been filed, the Report and Recommendation is hereby ADOPTED. Defendants' Motion for Summary Judgment (Docket No. 26) is hereby ALLOWED and Plaintiff's Motion for Summary Judgment (Docket No. 29) is hereby DENIED. The clerk is ordered to enter judgment for Defendants on all claims. This case may now be closed.

It is So Ordered.

/s/ Michael A. Ponsor MICHAEL A. PONSOR U. S. District Judge